

**Commonwealth of Massachusetts**  
**Personal Income Tax Filers and Liability by Income Level**  
**Tax Years 2002 and 1992**

(Amounts, except income level are in thousands)

<b><u>Tax year 2002</u></b>				
<b><u>Income Level</u></b>	<b><u>Number of Filers</u></b>	<b><u>Percentage of Total</u></b>	<b><u>Personal Income Tax Liability</u></b>	<b><u>Percentage of Total</u></b>
\$100,001 and higher	390,959	12%	\$ 3,996,936	52%
\$75,001 - \$100,000	267,206	8%	1,008,595	13%
\$50,001 - \$75,000	459,053	14%	1,183,587	15%
\$25,001 - \$50,000	827,075	25%	1,156,317	15%
\$10,001 - \$25,000	686,444	21%	327,397	4%
\$10,000 and lower	<u>677,781</u>	<u>20%</u>	<u>24,628</u>	<u>1%</u>
Total	<u>3,308,518</u>	<u>100%</u>	<u>\$ 7,697,460</u>	<u>100%</u>

  

<b><u>Tax year 1992</u></b>				
<b><u>Income Level</u></b>	<b><u>Number of Filers</u></b>	<b><u>Percentage of Total</u></b>	<b><u>Personal Income Tax Liability</u></b>	<b><u>Percentage of Total</u></b>
\$100,001 and higher	120,827	4%	\$ 1,573,635	31%
\$75,001 - \$100,000	126,771	4%	578,044	11%
\$50,001 - \$75,000	338,707	12%	1,045,710	21%
\$25,001 - \$50,000	762,020	27%	1,316,342	26%
\$10,001 - \$25,000	780,544	28%	526,648	10%
\$10,000 and lower	<u>690,355</u>	<u>25%</u>	<u>27,206</u>	<u>1%</u>
Total	<u>2,819,224</u>	<u>100%</u>	<u>\$ 5,067,585</u>	<u>100%</u>

*Source: Massachusetts Department of Revenue - data is from last closed tax years.*